



TAMIL NADU GOVERNMENT GAZETTE EXTRAORDINARY

PUBLISHED BY AUTHORITY

No.273]

CHENNAI, MONDAY, JULY 30, 2018
Aadi 14, Vilambi, Thiruvalluvar Aandu-2049

Part II—Section 2

**Notifications or Orders of interest to a Section of the public
issued by Secretariat Departments.**

NOTIFICATIONS BY GOVERNMENT

COMMERCIAL TAXES AND REGISTRATION DEPARTMENT

NOTIFICATIONS UNDER THE TAMIL NADU VALUE ADDED TAX ACT, 2006

AMENDMENTS TO NOTIFICATION

[G.O. Ms. No. 97, Commercial Taxes and Registration (B1), 30th July 2018,
Aadi 14, Vilambi, Thiruvalluvar Aandu-2049.]

No. II(2)/CTR/662(d)/2018.

In exercise of the powers conferred by sub-section (1) of Section 86 of the Tamil Nadu Value Added Tax Act, 2006 (Tamil Nadu Act 32 of 2006), the Governor of Tamil Nadu hereby makes the following amendments to the Second Schedule to the said Act.

2. The amendments hereby made shall come into force on the 30th July, 2018.

AMENDMENTS

In the said Second Schedule,-

(1) for Serial No.3 and the entries relating thereto in columns (2), (3) and (4), the following shall, respectively, be substituted, namely:-

“3. Foreign liquors, that is to say, wines, spirits and beers, imported into India from foreign countries and dealt with under the Customs Tariff Act, 1975 (Central Act 51 of 1975) or under any other law for the time being in force relating to the duties of customs on goods imported into India.	At the point of first sale in the State.	58 per cent.
	At the second point of sale in the State.	14.5 per cent.”;

(2) after Explanation I, the following Explanation shall be inserted, namely:-

“Explanation IA.- For the purpose of levy of tax on the goods specified against Serial No.3, at the second point of sale in the State, the total turnover of that goods shall be taken into account.”.

Ka. BALACHANDRAN,
Principal Secretary to Government.